

Assessment List 23-B \_\_\_\_\_

(Month.)

Folio \_\_\_\_\_ Line \_\_\_\_\_

# INCOME TAX.

File No. \_\_\_\_\_

Audited by \_\_\_\_\_

## THE PENALTY

FOR FAILURE TO HAVE THIS RETURN IN  
THE HANDS OF THE COLLECTOR OF  
INTERNAL REVENUE ON OR BEFORE  
MARCH 1 IS \$20 TO \$1,000.

(SEE INSTRUCTIONS ON PAGE 4.)

Above space to be stamped by Collector,  
showing district and date received.

UNITED STATES INTERNAL REVENUE.

### IMPORTANT.

Read this form through carefully.  
Fill in pages 2 and 3 before making  
entries on first page. Write legibly,  
using typewriter if possible.

## RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.

(As provided by Act of Congress approved September 8, 1916.)

FOR YEAR 1916.

Filed by Geo I Mesker, of 100 S Fern Street  
Terre Haute Ind  
(Post-office address.) (State.)

	Millions	Thousands	Hundreds	Cents
1. GROSS INCOME (brought from line 31)		156	749	99
2. GENERAL DEDUCTIONS (brought from line 40)		106	947	98
3. NET INCOME		52	532	68
Dividends and personal exemption to be deducted in computing income subject to normal tax.				
4. Dividends brought from line 30		5	088	00
5. Personal exemption (single, \$3,000; married or head of family, \$4,000)		4	000	00
6. Total dividends and personal exemption (Items 4 and 5)		9	088	00
7. AMOUNT OF INCOME subject to normal tax		43	444	68
8. AMOUNT OF NORMAL TAX at rate of 2 per cent on income shown on line 7		8	693	36
9. CREDIT by amount of normal tax paid or to be paid at source (1 per cent of amount of income shown on line 25, Column A)		4	346	68
10. BALANCE of normal tax due		4	346	68

NOTE.—When the net income shown above on line 3 exceeds \$20,000 the additional tax thereon must be calculated as per schedule below.

	Income.				Tax.			
	Millions	Thousands	Hundreds	Cents	Millions	Thousands	Hundreds	Cents
One per cent on amount over \$20,000 and not exceeding \$40,000		2	000	00		2	000	00
Two per cent on amount over \$40,000 and not exceeding \$60,000		6	476	76		12	954	
Three per cent on amount over \$60,000 and not exceeding \$80,000		12	532	68		25	065	
Four per cent on amount over \$80,000 and not exceeding \$100,000								
Five per cent on amount over \$100,000 and not exceeding \$150,000								
Six per cent on amount over \$150,000 and not exceeding \$200,000								
Seven per cent on amount over \$200,000 and not exceeding \$250,000								
Eight per cent on amount over \$250,000 and not exceeding \$300,000								
Nine per cent on amount over \$300,000 and not exceeding \$500,000								
Ten per cent on amount over \$500,000 and not exceeding \$1,000,000								
Eleven per cent on amount over \$1,000,000 and not exceeding \$1,500,000								
Twelve per cent on amount over \$1,500,000 and not exceeding \$2,000,000								
Thirteen per cent on amount over \$2,000,000								
11. Total additional tax						3	295	4
12. Balance of normal tax due, as shown on line 10						4	346	68
13. TOTAL TAX DUE						7	642	08

## GROSS INCOME.

This statement must show in the proper spaces the ENTIRE AMOUNT of gains, profits, and income from all sources received during the year specified on page 1, EXCEPT interest received from the obligations of the United States or any of its possessions, or of any State or political subdivision thereof, including district drainage bonds; from securities issued under the provisions of the Federal Farm Loan Act of July 17, 1916; and amounts paid by a State or any political subdivision thereof for services rendered as an officer or employee.

DESCRIPTION OF INCOME.	A.				B.			
	Income on which the tax has been paid or is to be paid at the source, at the rate of 1 per cent. (See Note 2.)				Income on which the tax has NOT been paid or is not to be paid at the source. (See Note 2.)			
	Millions	Thousands	Hundreds	Cents	Millions	Thousands	Hundreds	Cents
TOTAL AMOUNT DERIVED FROM—								
14. Salaries, wages, and commissions	\$				\$			
Wife's income								
15. Professions and vocations								
Wife's income								
16. Business, trade, commerce, or sales, or dealings in property, whether real or personal								
Wife's income								
17. Rents								
Wife's income								
18. Interest on notes, mortgages, bank deposits, and from all other sources other than reported on lines 19 and 22								
Wife's income								
19. Interest on bonds, mortgages, or deeds of trust, or other similar obligations of domestic corporations, joint-stock companies or associations, and insurance companies								
Wife's income								
20. Fiduciaries* (excepting dividends from domestic corporations, which must be entered on line 29 below)								
Wife's income								
21. Partnership gains and profits, whether distributed or not (excepting dividends from domestic corporations, which must be entered on line 28 below). (Net gains or profits must be reported here and in Column B only)								
Wife's income								
NOTE.—Give name and full address of partnership of which you are a member.								
22. Interest upon bonds, etc., issued in foreign countries, and dividends upon the stock of foreign corporations, etc., engaged in business in foreign countries								
Wife's income								
23. Royalties from mines, oil wells, patents, franchises, or other legalized privileges								
Wife's income								
24. Other sources not enumerated above								
Wife's income								
NOTE.—State here sources from which income entered on line 24 is received and amount received from each.								
25. TOTALS (NOTE.—Enter 1 per cent of total amount of Column A on line 9)	\$				\$			
26. AGGREGATE TOTALS OF COLUMNS A AND B								
27. Dividends on stock of corporations, etc., subject to like tax	\$							
Wife's income								
28. Dividends received through partnership. (See line 21)								
Wife's income								
29. Dividends received through fiduciaries. (See line 20)								
Wife's income								
30. TOTAL DIVIDENDS. (Lines 27, 28, and 29.) (Enter on line 4)								
31. TOTAL GROSS INCOME (to be entered on line 1)								

\* There should be included under this item all income received from guardians, trustees, executors, administrators, receivers, conservators, or other persons acting in a fiduciary capacity.

NOTE 1.—If income derived from sale of property acquired before March 1, 1913, is returned above, attach a statement showing (a) fair market price or value as of March 1, 1913, (b) price at which property was sold, and (c) how fair market price or value as of March 1, 1913, was determined.

NOTE 2.—Enter in column A only the income on which the normal tax has been or is to be paid at the source. Other income should be entered in column B. For example: A salary of \$10,000 is received and personal exemption of \$4,000 claimed. Enter in column A \$6,000 (the amount of income on which the normal tax was withheld) and in column B \$4,000 (the amount of salary on which no tax was withheld).

## GENERAL DEDUCTIONS.

NOTE.—Claims for deductions may not be allowed unless the information required below is clearly set forth.

	Millions	Thousands	Hundreds	Cents
32. The amount of necessary expenses actually paid within the calendar year for which the return is made, in carrying on any individual business. (There must not be included under this head personal, living, or family expenses, business expenses of partnerships, or cost of merchandise. Amounts paid for permanent improvement or betterment of property are not proper expense deductions).....				75
Wife's deduction .....				
33. All interest paid within the year on personal indebtedness of taxpayer.....				
Wife's deduction .....				
34. All national, foreign, State, county, school, and municipal taxes or taxes imposed by other taxpaying subdivisions of any State, paid within the year, not including those assessed against local benefits.....				75
Wife's deduction .....				
35. Losses actually sustained during the year, incurred in my business or trade, or arising from fires, storms, shipwreck, or other casualty, and from theft, not compensated for by insurance or otherwise.....				
Wife's deduction .....				
NOTE.—State (a) of what the loss consisted, (b) when it was actually sustained, (c) how it was determined to be a loss, and (d) if sustained by sale of property acquired before March 1, 1913, the fair market price or value as of that date and how such value was determined.				
36. Losses sustained during the year in transactions entered into for profit but not connected with my business or trade. (No amount in excess of aggregate income from these sources is allowable).....				
Wife's deduction .....				
NOTE.—State total income during the year from such transactions..... (\$.....).				
Give the same information called for in note under line 35.				
37. Debts past due which have been actually ascertained to be worthless and which have been charged off within the year.....				
Wife's deduction .....				
NOTE.—State (a) of what the debts consisted, (b) when they were created, (c) when they became due, (d) how they were actually determined to be worthless, and (e) whether included as income in this or previous return.				
38. Amount representing a reasonable allowance for the exhaustion, wear, and tear of property arising out of its use or employment in business or trade. (No deduction is allowable for any amount of expense of restoring property or making good the exhaustion thereof for which an allowance is made in this return, or for depreciation of residential property not maintained for rental. In the case of buildings depreciation is to be computed exclusive of cost of land).....				
Wife's deduction .....				
NOTE.—State (a) the kind of property on which depreciation is taken (if buildings, state when erected and of what material constructed), (b) cost of same, and (c) what percentage of depreciation is claimed.				
39. Amount representing a reasonable allowance for depletion (a) in the case of oil and gas wells for actual reduction in flow and production, and (b) in the case of mines not exceeding the market value in the mine of the product mined and sold during the year for which return is made.....				
Wife's deduction .....				
NOTE.—The depletion allowable shall be at a rate which during the estimated life of the property being depleted will return: The cost of the property, if acquired after March 1, 1913, or The fair market value as of March 1, 1913, if acquired before that date. State (a) the cost of property if purchased after March 1, 1913, (b) the fair market value as of March 1, 1913, if purchased prior to that date, (c) how such value was determined, and (d) the basis upon which the amount of depletion claimed is computed.				
40. TOTAL "GENERAL DEDUCTIONS" (to be entered on line 2).....				

NOTE.—If space is insufficient for answering any question, attach a supplemental sheet to this return.

## COMPLETE ANSWERS SHOULD BE GIVEN TO THE FOLLOWING QUESTIONS.

If you rendered return for *preceding* year, state district in which filed 73 Indiana

If your husband or wife made separate return for *this* year, state district in which filed \_\_\_\_\_

Were you the head of family, single, or married with wife or husband living with you on December 31 of the year for which this return is rendered? Yes

If married, give full name of wife or husband Elizabeth Musker

If head of family, give relationship of those dependent upon you \_\_\_\_\_

Has your wife or husband income from sources independent of your own? no If so, has same been included in this return? \_\_\_\_\_

State your profession, vocation, or principal business from which your income is derived \_\_\_\_\_

## AFFIDAVIT TO BE EXECUTED BY INDIVIDUAL MAKING HIS OWN RETURN.

I swear (or affirm) that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all taxable gains, profits, and income received by me during the year for which the return is made, and that I am entitled to all the deductions and exemptions entered or claimed therein under the Federal Income Tax Law of September 8, 1916.

(Signature of individual.)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 191

[SEAL]

(Official capacity.)

## AFFIDAVIT TO BE EXECUTED BY DULY AUTHORIZED AGENT MAKING RETURN FOR INDIVIDUAL.

I swear (or affirm) that I have sufficient knowledge of the affairs and property of \_\_\_\_\_ to enable me to make a full and complete return of his taxable income and that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all the taxable gains, profits, and income received by said individual during the year for which the return is made, and that the said individual is entitled under the Federal Income Tax Law of September 8, 1916, to all the deductions and exemptions entered or claimed therein, and that I am authorized to make this return for the following reasons:

(Signature of agent.)

(Post-office address of agent.)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 191

[SEAL]

(Official capacity.)

## INSTRUCTIONS.

1. This return shall be made by every citizen of the United States, whether residing at home or abroad, and by every person residing in the United States, though not a citizen thereof, having a net income of \$3,000 or over, including dividends, for the taxable year, although the tax has been paid at the source and the return shows no tax liability.

2. This return shall be made by every nonresident alien receiving any net income from sources in the United States. A nonresident alien individual may receive the benefit of the personal exemption only by filing or causing to be filed with the Collector of Internal Revenue a true and accurate return of his total income, received from all sources, corporate or otherwise, in the United States.

3. When an individual by reason of minority, sickness, or other disability, or absence from the United States, is unable to make his own return, it may be made for him by his duly authorized representative.

4. This return should be filed with the Collector of Internal Revenue for the district in which the individual resides. In case the person resides in a foreign country, then with the Collector for the district in which his principal business is carried on in the United States, and if there be no such place in the United States, then with the Collector of Internal Revenue at Baltimore, Maryland.

5. When the return is not filed within the required time by reason of sickness or absence of the individual, an extension of time, not exceeding 30 days from March 1, within which to file such return may be granted by the Collector, provided, a written application therefor is made by the individual within the period for which such extension is desired.

6. An unmarried individual or married individual not living with husband or wife shall be allowed an exemption of \$3,000. When husband and wife live together they shall be allowed jointly a total exemption of only \$4,000 on their aggregate income. The head of a family shall be allowed an exemption of \$4,000. Guardians or trustees shall be allowed an exemption of \$3,000 in favor of each ward, but in no event shall a ward be allowed a greater personal exemption than \$3,000 or, if married, \$4,000, from the amount of net income received from all sources. There shall be allowed an exemption of \$3,000 from the amount of the net income of estates of deceased persons during the period of administration or settlement, and of trusts or other estates the income of which is not distributed annually.

7. Amounts charged on line 32 for restoring property or making good the exhaustion thereof from its use in business, together with the amount claimed for depreciation on line 38, must not exceed the deterioration of the property in one year.